



NATIONAL POWER CORPORATION
TRIAL BALANCE
As of March 31, 2020
SMALL POWER UTILITIES GROUP & WATERSHED

GL	Description	Amount
104	ELECTRIC PLANTS LEASED TO OTHERS	225,686,632
105	ELECTRIC PLANT IN SERVICE	13,776,486,252
106	ELECTRIC PLANT FOR DISPOSAL	622,690,152
107	CONSTRUCTION WORK IN PROGRESS	4,764,897,170
108	CONSTRUCTION WORK COMPLETED-UNCLASSIFIED	153,333,544
109	OTHER UTILITY PLANTS	2,863,679,993
114	ACCUM DEPRECIATION ELECTRIC PLANT TO OTHERS	-202,530,731
115	ACCUM DEP-ELECTRIC PLANT IN SERVICE	-8,220,767,803
116	ACCUM DEP -ELECTRIC PLANT FOR DISPOSAL	-557,132,846
118	ACCUM DEP -CONSTRUCTIONN WORK COMPLETED -UNCLASSIFIED	-25,061,900
119	ACCUM DEPRECIATION - OTHER UTILITY PLANT	-1,459,006,337
121	NON UTILITY PROPERTY	1,703,964,253
122	ACCUMULATED DEP -NON UTILITY PROPERTY	-1,342,124,670
123	NON-CURRENT POWER RECEIVABLES	439,129,531
124	ALLOW FOR BAD DEBTS -NON-CURRENT POWER RECEIVABLES	-13,877,145
126	INVESTMENT IN GOVERNMENT BONDS	719,970
127	OTHER INVESTMENTS	1,000,000
133	CASH - RESTRICTED	4,412,203
135	CASH IN BANK	278,398,032
136	CASH ON HAND	343,124
138	WORKING FUND	17,472,031
139	TEMPORARY INVESTMENT	12,278,684,640
140	POWER RECEIVABLES	6,793,789,396
141	ACCRUED UTILITY REVENUE	35,921,177
142	ALLOWANCE FOR BAD DEBTS -POWER RECEIVABLES	-5,021,483,173
143	RESTRUCTURED POWER RECEIVABLE	25,563,146
146	INTEREST RECEIVABLE	472,749,104
147	RENT RECEIVABLE	15,431,167
148	RECEIVABLE FROM THE NATIONAL GOVERNMENT	189,202,916
149	RECEIVABLE FROM OFFICERS & EMPLOYEES	7,992,268
150	ACCOUNTS RECEIVABLE - OTHERS	945,810,715
153	ALLOWANCE FOR BAD DEBTS - OTHER RECEIVABLES	-2,357,364
154	ASSET IN TRUST	64,751,614
156	GASOLINE	141,580
157	DIESEL STOCK	426,205,139
159	STOCK TRANSFER - CLEARING ACCOUNTS	8,984,052
161	MATERIALS SUPPLIES & EQUIPMENT INVENTORY	727,977,504
162	FUEL OIL STOCK	56,233,001
163	THERMAL CHEMICAL STOCK	262,273
164	STOCK FOR DISPOSAL	30,352,261

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GL	Description	Amount
166	MATLS & EQUIPT IN TRANSIT	98,055,336
167	MATERIALS & SUPPLIES TEMP ADJUSTMENT	41,890,038
168	OTHER OIL PRODUCTS	33,373,719
169	ADVANCES FOR MEDICAL & GROUP LIFE INS.	5,389,738
170	ADVANCES TO GOVERNMENT BODIES & INSTITUTION	378,093
173	PREPAID CHARGES	1,397,887
174	CASH ADVANCES TO CONTRACTORS	370,600,582
175	CASH ADVANCES TO OFFICERS & EMPLOYEES	32,179
176	GUARANTY DEPOSITS	3,048,258
177	COURT AND OTHER DEPOSITS	3,487,456
178	OTHER ADVANCES	50,844,900
180	PRELIMINARY SURVEYS AND INVESTIGATION	28,585,408
182	OTHER DEFERRED DEBITS	1,477,886,260
201	CAPITAL STOCK	-27,048,870,789
203	DONATED CAPITAL	-14,469,193
205	CORRECTION OF PRIOR YEARS EARNINGS	330,170,174
206	UNAPPROPRIATED RETAINED EARNINGS	-1,936,488,949
207	APPROPRIATED RET. EARNINGS-SINKING FUND	-1,163,303,968
225	FOREIGN LOANS	-498,242,287
227	FINANCIAL ASSISTANCE/BENEFITS PAYABLE	-22,582,464
229	GASOLINE AND OTHER OIL PRODUCTS PAYABLE	-37,862,001
230	FUEL PAYABLES	-542,930,028
231	M & S EQUIPMENT PAYABLES	-106,776,818
232	ACCOUNTS PAYABLE - OTHERS	-2,377,252,433
233	CHECK VOUCHERS PAYABLE	-862,523,909
234	C O -SUPPLIERS AND CONTRACTORS	-1,774,175,911
235	CERTIFIED OBLIGATION - NPC EMPLOYEES	-121,262,634
236	ACCRUED SALARIES AND WAGES	-66,268,516
240	GSIS PREMIUMS AND LOAN PAYABLE	-19,918,027
241	PHILHEALTH INSURANCE PAYABLE	-1,133,431
242	HDMF CONTRIBUTIONS & LOANS PAYABLE	-1,332,491
245	LOANS PAYABLE	-24,560,719
248	RETENTION ON CONTRACT PAYMENTS	-499,570,126
250	TAXES PAYABLE	-124,943,861
251	CASH VOUCHERS PAYABLE	-19,936,070
256	CUSTOMERS DEPOSIT ADVANCES	-1,720,835
257	DEPOSITS AND TRUST FUNDS	-67,540,597
262	ADVANCES FOR OTHER WORK IN PROGRESS	-243,668,250
268	DEFERRED CREDITS - ACCRUED LEAVE	-621,405,340
269	UNEARNED INTEREST INCOME NON-CURRENT	-127,736,995
271	OTHER DEFERRED CREDITS	-1,926,326,518
301	DUE TO OTHER AGENCIES (NPC/TRNSCO/PSALM)	-10,541,852
303	OUTPUT TAX PAYABLE	-1,008,416,901
304	OUTPUT TAX RECEIVABLE	901,393,615
305	INPUT TAX CREDIT ON NON-DEPRECIABLE CAPITAL GOODS AND SERVICES	7,664,615,103
306	INPUT TAX CREDITS ON DEPRECIABLE CAPITAL GOODS	460,524,675
400	UTILITY OPERATING INCOME - COOPERATIVES	-539,933,327
403	UTILITY OPERATING INCOME - UTILITIES	-6,016,680
405	OTHER DEMAND & ENERGY ADJUSTMENT INCOME	17,991,592
414	TRANSMISSION SERVICES OPERATING SYSTEM	-2,793,971
415	UNIVERSAL CHARGE	-3,406,432,056

GL	Description	Amount
416	PROMPT PAYMENT DISCOUNT	6,578,914
418	UTILITY OPERATING INCOME - RESIDENTIAL	-4,981,226
420	RENTAL INCOME	-1,465,545
421	INTEREST ON POWER RECEIVABLES	-80,861,278
423	MISCELLANEOUS INCOME	-131,445,979
425	INTEREST ON BANK DEPOSITS & TEMP INVESTMENT	-113,427,042
426	REVENUE FROM LEASE OF ELECTRIC PLANT	-833,333
430	INCOME - FROM LIQUIDATION DAMAGES	-1,214,264
436	INCOME FROM FUEL RELATED TRANSACTIONS	-32,353
437	INCOME FROM ADMINISTRATIVE FEE, BACK-UP FEE & OTHER SERVICE FEE	-11,160,714
438	INCOME FROM DONATION	-2,138,845
506	OPERATION - HYDRO PLANT	700,583
507	MAINTENANCE - HYDRO PLANT	44,196
511	FUEL & ADDITIVES-DIESEL PLANT	981,228,012
512	OPERATION - DIESEL PLANT	112,764,390
513	MAINTENANCE - DIESEL PLANT	1,469,560
529	OPERATION - TRANSMISSION AND SUBSTATION	7,867,431
531	DEPRECIATION-PRODCTN/DISTRBUTN/GENERAL	102,530,600
533	INSURANCE EXPENSE	46,342,028
534	BAD DEBTS	77,038,061
536	ADMINISTRATIVE AND GEN. SUPPORT GROUP	148,777,779
537	COST OF AUDIT SERVICES	8,472,913
539	REALTY TAX	579,188
540	SHARE IN THE NATIONAL WEALTH	45,191
541	FINANCIAL ASSISTANCE	1,033,610
542	JOB ORDER FOR SUPPORT GROUP & ENGINEERING	4,260,065
550	INTEREST EXPENSE-LOANS & BONDS PAYABLE	714,592
554	OTHER TAXES	22,676,490
555	FINANCE & OTHER BANK CHARGES	51,627
559	DEPRECIATION-ELECTRIC PLANT FOR DISPOSAL	7,500
560	DEPRCTN-CONSTR WRK COMPLTD-UNCLASSIFIED	3,450,200
561	DEPRECIATION-OTHER UTILITY PLANT	52,203,460
562	DEPRECIATION - NON-UTILITY PROPERTY	6,260,900
563	MISCELLANEOUS EXPENSES	131,795,933
564	LOSS/GAIN ON FOREX FLUCTUATION	-136,717
568	LOSS/GAIN ON DEBT SRV-PRIN/CERA COLLECTION REFUND	-573
573	INCOME TAX	117,728,467
574	PAYMENT OF RENTAL/LEASE OF GENERATING SET	99,589,453
593	SUBSIDY TO NEW POWER PROVIDERS OF MEA TO SIG CUSTOMERS	2,061,715,895
594	DEPRECIATION-ELECTC PLT IN SERV-MINI-NPC	1,120,900

** Nothing Follows **

Certified Correct:

Approved By:


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